

GEORGIA STATE BOARD OF ACCOUNTANCY

Board Meeting: August 30, 2006

A meeting of the Georgia State Board of Accountancy was held on Wednesday, August 30, 2006, at the Office of the Division Director, Professional Licensing Boards Division, 237 Coliseum Drive, Macon, Georgia.

The following Board members were present:

Michael W. Skinner, CPA and Chairman
W. Carter Bates, III, Consumer Member
C. Ben Hill, CPA
J. Sam Johnson, CPA
Grace M. Lopez-Williams, CPA
T. Farrell Nichols, CPA

Others present:

Gwyn H. Ridley, Executive Director
Sherry Harrison, Applications Specialist
Marie S. Urquhart, Board Secretary
Janet Wray, Board Attorney
Sonya Williams, Legal Services
George Parker, Georgia Association of Public Accountants (GAPA)
Donald Hundebly, Georgia Association of Public Accountants (GAPA)

Chairman Skinner established a quorum was present at 9:33 a.m. and called the meeting to order.

Mr. Bates made a motion to approve the minutes of the July 19, 2006 meeting. Mr. Nichols seconded the motion. The motion carried unanimously.

Mr. Bates made a motion to enter into **Executive Session** in accordance with O.C.G.A.43-1-2(k) and 43-1-19(h) to deliberate on applications and investigative matters and to receive an investigative report. Mr. Nichols seconded the motion. Voting in favor of the motion were those members present who included Board Members Bates, Hill, Johnson, Lopez-Williams, Nichols, and Skinner. The Board concluded **Executive Session** in order to vote on these matters and to continue with the public session.

Applications:

Mr. Hill made a motion to **approve** the following licensure applications that met certification requirements. Mr. Nichols seconded the motion. The motion carried unanimously.

CPA Certificates:

Name	Licensing Method	License No.
Winter Pate Arrington	Examination	CPA025486
Sydney Alyce Baker	Examination	CPA025487
Joshua Thomas Beckham	Examination	CPA025488
Alysia Aimee Cantrell	Examination	CPA025489

GEORGIA STATE BOARD OF ACCOUNTANCY**Board Meeting: August 30, 2006**

Kelly McCleskey Castleberry	Examination	CPA025490
Jessie Hyunjung Chang	Examination	CPA025491
Eunhee Cho	Examination	CPA025492
Hua Yao Davis	Examination	CPA025493
Brad Eric Debold	Examination	CPA025494
Amanada Erin Denson	Examination	CPA025495
Ori Nathan Epstein	Examination	CPA025496
Jennifer Kaye Graham Favors	Examination	CPA025497
Jonathan Martin Fenton	Examination	CPA025498
Jami Irene Garner	Examination	CPA025499
Donna Michelle Gates	Examination	CPA025500
Sharon-Anne Lesiline Genas	Examination	CPA025501
Roy Edwin Holland, Jr.	Examination	CPA025502
Seung Hwan Kang	Examination	CPA025503
David Allen Kirk	Examination	CPA025504
Christine Elizabeth Lyons	Examination	CPA025505
Raymond Paul Martinez	Examination	CPA025506
Richard Evan Matthews	Examination	CPA025507
Brandon Neil Montgomery	Examination	CPA025508
Sara Elizabeth McDonald	Examination	CPA025509
Elizabeth Thi My Nguyen	Examination	CPA025510
Louis Beto Oliver	Examination	CPA025511
Akiko Nakata	Examination	CPA025512
Gina Marie Elizabeth Parks	Examination	CPA025513
Timothy Seth Peabody	Examination	CPA025514
Christopher Peters	Examination	CPA025515
Joshua Ken Phillips	Examination	CPA025516
Mary Amanda Peterson	Examination	CPA025517
Sherri Kee Rayburn	Examination	CPA025518
Richard Edward Reis	Examination	CPA025519
Candice Mariah Rentfrow	Examination	CPA025520
Daniel James Rumsey	Examination	CPA025521
Stanley Livingstone Silver	Examination	CPA025522
Amanda Leigh Slowik	Examination	CPA025523
Jacqueline Braswell Sparks	Examination	CPA025524
Vandana Sriram	Examination	CPA025525
Jeffrey R. Sturgis	Examination	CPA025526
Sara Nichole Worden	Examination	CPA025527
Jennifer Diane Wesson	Examination	CPA025528
Marcia Lorraine Blake	Reciprocity	CPA025529
Cynthia Robin Cutshaw	Reciprocity	CPA025530
John Ellis Gibson, Jr.	Reciprocity	CPA025531
Ian Joseph Gonzalez	Reciprocity	CPA025532
Andrew Dennison Grinnell	Reciprocity	CPA025533
Arlene D. Groden	Reciprocity	CPA025534

GEORGIA STATE BOARD OF ACCOUNTANCY

Board Meeting: August 30, 2006

Christine Teel Jenkins	Reciprocity	CPA025535
In Cheol Kim	Reciprocity	CPA025536
Wei Edward Ku	Reciprocity	CPA025537
Carl Louis Medus	Reciprocity	CPA025538
Daniel Christian Murdock	Reciprocity	CPA025539
John Preval	Reciprocity	CPA025540
John R. Rosental	Reciprocity	CPA025541
Brandon Thomas Rucker	Reciprocity	CPA025542
Paul R. Sansone	Reciprocity	CPA025543
Lynne M. Schoenl	Reciprocity	CPA025544
Kristin D. Tveit	Reciprocity	CPA025545
Thomas Kenneth Warren	Reciprocity	CPA025546
Janice A. Wolf	Reciprocity	CPA025547
Nichole N. YeeSing-Batson	Reciprocity	CPA025548

The following applicants appeared before the Board and provided additional information regarding their applications and to appeal the Board's disapproval of their applications:

Andrew D. Grinnell: After considering additional information provided, Mr. Johnson made a motion to **approve** his application for licensure as being substantially equivalent to the requirements of the Board. Ms. Lopez-Williams seconded the motion. The motion carried unanimously.

John Preval: After considering additional information provided, Mr. Johnson made a motion to **approve** his application for licensure as being substantially equivalent to the requirements of the Board. Ms. Lopez-Williams seconded the motion. The motion carried unanimously.

Jennifer D. Wesson: After considering additional information provided, Mr. Nichols made a motion to **approve** her application for licensure as being substantially equivalent to the requirements of the Board based on qualifying work experience and acceptable break of service under Rule 20-3-.08 (3)(7)(c). Ms. Lopez-Williams seconded the motion. The motion carried unanimously.

The following applicants provided a written appeal and additional information regarding their applications and to appeal the Board's disapproval of their applications:

David L. Zafft: After considering information provided, Mr. Johnson made a motion to table action on the appeal and request additional information. Mr. Nichols seconded the motion. The motion carried unanimously.

Ian J. Gonzalez: After considering information provided, Mr. Nichols made a motion to **approve** his application for licensure as being substantially equivalent to the requirements of the Board. Mr. Johnson seconded the motion. The motion carried unanimously.

GEORGIA STATE BOARD OF ACCOUNTANCY

Board Meeting: August 30, 2006

Written Requests for Reinstatement of Licensure/Waiver of Continuing Professional Education (CPE) Requirements:

Malcolm N. Minsk: After reviewing an application for reinstatement and request for a waiver of CPE requirements, Mr. Johnson made a motion to **approve** the application for reinstatement, and the request for waiver of CPE requirements as provided in Rule 20-11-.02(5).

Ms. Lopez-Williams seconded the motion. The motion carried unanimously.

Jim D. Little: After reviewing an application for reinstatement and request for an extension to complete CPE requirements, Mr. Hill made a motion to **disapprove** the application for reinstatement, and the request for an extension to complete CPE requirements. Mr. Nichols seconded the motion. The motion carried unanimously.

Written Requests – Extension to Complete Peer Review Requirements for Firm Renewal:

After reviewing the following requests for an extension to complete the peer review requirements for the June 30, 2006 renewal, Mr. Nichols made a motion to **disapprove** the renewal applications and requests for extensions. These firms will remain in lapsed status, must apply for firm reinstatement, and pay the reinstatement fee. The reinstatement process must be completed by December 31, 2006 or disciplinary action may result. Additionally the Board noted a past history of repeated requests for extensions from two (2) firms, and advised that future requests for extensions will not be viewed favorably. Mr. Hill seconded the motion. The motion carried unanimously.

ACF001684

ACF004393

ACF004932

ACF004969

*** ACF001481 (Amended October 25, 2006-Refer to Attachment #1)**

ACF004915

ACF001352

ACF004476

ACF003822

ACF005061

ACF002322

ACF002530

Johnie T. Joiner, CPA: After reviewing documentation for firm renewal, Mr. Nichols made a motion to renew the application noting that an extension is not necessary as his next peer review is due June 30, 2008. Mr. Hill seconded the motion. The motion carried unanimously.

B. W. Harrington & Associates: The licensee had requested an extension to complete the peer review requirements for firm renewal. The licensee subsequently provided documentation and no action was necessary.

*Action Amended and firm renewed effective June 30, 2006, at the Board's meeting of October 25, 2006. (Addendum attached.)

GEORGIA STATE BOARD OF ACCOUNTANCY

Board Meeting: August 30, 2006

David E. Pierce, PC: The licensee had requested an extension to complete the peer review requirements for firm renewal. The licensee subsequently provided documentation and no action was necessary.

Written Request – Waiver of Firm Late Renewal Fee:

After reviewing requests for waiver of the firm late renewal fee, Mr. Johnson made a motion to approve the following firm renewals and to grant a waiver of the late renewal fee if the renewal application was otherwise complete by August 21, 2006, and the only requirement lacking was submission of the firm renewal peer review compliance report. The same criteria applies to those firms that received the correspondence dated August 9, 2006, regarding incomplete renewals. The Board also requests refunds of the late renewal fee from the Division Director on behalf of those firms that received the August 9, 2006 correspondence, based on the same criteria applicable to the above waivers. Mr. Hill seconded the motion. The motion carried unanimously.

ACF003434

ACF005155

ACF001375

ACF001526

ACF001601

ACF005070

ACF003814

ACF005060

ACF004852

ACF005098

ACF004821

ACF002916

ACF005064

ACF004452

ACF003842

ACF004666

ACF005078

ACF000134

ACF003543

ACF001674

ACF003881

ACF004015

ACF003868

ACF005224

ACF003078

ACF005042

ACF005173

ACF000665

GEORGIA STATE BOARD OF ACCOUNTANCY

Board Meeting: August 30, 2006

Written Requests:

Ralph A. Lee, CPA: After consideration of a public order, Mr. Johnson made a motion to **approve** the firm renewal contingent upon compliance of all peer review requirements. Mr. Nichols seconded the motion. The motion carried unanimously.

Elizabeth Miller: After reviewing a request regarding maintenance of an active public accounting firm license, Mr. Johnson made a motion to advise that an active firm license is a requirement for a professional corporation. Ms. Lopez-Williams seconded the motion. The motion carried unanimously.

Chandravadan J. Surti: After reviewing a request from a Georgia licensee, FA000034, for assistance with licensure in another state, Mr. Johnson made a motion to advise that because each state sets its own law and rules, the Georgia Board is unable to provide assistance. The licensee may wish to apply for certified public accountant licensure in Georgia for Board consideration. Mr. Nichols seconded the motion. The motion carried unanimously.

Lisa Fraser-Thijm: After reviewing a request for an extension to retake CPE courses for courses taken that have expired and no certificates of completion were available, Mr. Johnson made a motion to grant an extension until December 31, 2006, to complete CPE requirements for renewal year ending December 31, 2005. The hours completed in 2006 may not be used for the 2007 renewal period. Mr. Nichols seconded the motion. The motion carried unanimously.

Legal Services:

The Board heard a report from Legal Services. Mr. Johnson made a motion to **approve** the following recommendations. Mr. Hill seconded the motion. The motion carried unanimously.

ACCT01114 – schedule interview

ACCT040009 – reopen case and refer to Board Attorney

ACCT040024 – close the case and table correspondence

ACCT060033 – table pending additional information

ACCT060034 – table pending additional information

Douglas C. Rogers: Legal Services presented a signed Voluntary Surrender of License Order. Mr. Johnson made a motion to accept the signed Voluntary Surrender of License Order and close the case. Mr. Nichols seconded the motion. The motion carried unanimously.

Enforcement Committee:

The Board heard a report and recommendations from the Enforcement Committee on the following cases. Mr. Johnson made a motion to **approve** the following recommendations. Mr. Nichols seconded the motion. The motion carried unanimously.

ACCT060061 – close the case

ACCT060075 – close the case and table correspondence pending action on a related matter

ACCT060080 – close the case

GEORGIA STATE BOARD OF ACCOUNTANCY

Board Meeting: August 30, 2006

ACCT060081 – close the case

ACCT070001 – close the case

The Board heard reports from the following staff members:

The Board Attorney provided a status report on cases and advice referred for action.

The Executive Director updated the Board on the following:

- Board Travel Information on NASBA Annual Conference
- PCAOB Articles to Board Members

Mr. Johnson made a motion for Michael W. Skinner to be the Board's delegate at the NASBA Annual Meeting in Atlanta, Georgia on October 29, 2006 through November 1, 2006.

Mr. Nichols seconded the motion. The motion carried unanimously.

Mr. Nichols made a motion to request the Division Director to change the Division Director's general rules to allow for a 90 day late renewal period for public accounting firm renewals.

Mr. Johnson seconded the motion. The motion carried unanimously.

Correspondence, Requests, Inquiries and Information Items:

The Board reviewed other miscellaneous correspondence and information that did not require a vote or action.

NASBA/AICPA:

The Board reviewed the National Registry of CPE Sponsors Update and determined no action was required.

The Board reviewed the Regional Directors Focus Questions. Mr. Skinner and Ms. Ridley were directed to provide responses.

The Board reviewed other various correspondence and information from NASBA that did not require a vote or action.

PCAOB:

The Board had requested advice from the Board Attorney regarding the impact of PCAOB requirements/rulings on the Board Law and Rules. After further discussion, it was determined that PCAOB inspection reports do not replace the peer review reports.

Committee Reports:

There were no committee reports.

GEORGIA STATE BOARD OF ACCOUNTANCY
Board Meeting: August 30, 2006

Other Business:

Mutual Recognition Agreement (MRA): The Board had requested advice from the Board Attorney. The Board Attorney advised that the Law does not provide the authority for entering into such agreements, and no action was taken.

IQEX: The Board discussed the examination and tabled additional discussion until the next Board meeting.

There was no further business and the meeting was adjourned at 1:50 p.m.

Marie S. Urquhart
Recorded by Board Secretary

Gwyn H. Ridley
Reviewed by Executive Director

Michael W. Skinner
Chairman

These minutes were approved on October 25, 2006

These minutes were signed on October 25, 2006

GEORGIA STATE BOARD OF ACCOUNTANCY
Board Meeting: August 30, 2006

Attachment #1
August 30, 2006
Accountancy Board Minutes

Georgia State Board of Accountancy
Board Meeting: October 25, 2006
Addendum to August 30, 2006 Board Meeting

ACF001481 – Grant Thornton

After considering additional information provided, Mr. Nichols made a motion to approve the 2006 firm renewal effective June 30, 2006. The Board minutes of the August 30, 2006 and September 21, 2006 meetings are amended to include an addendum to reflect such action. Mr. Bates seconded the motion. The motion carried unanimously.

GEORGIA STATE BOARD OF ACCOUNTANCY

Board Meeting: August 30, 2006

Attachment

STATE OF GEORGIA

COUNTY OF BIBB

**AFFIDAVIT SUPPORTING CLOSING
OF PUBLIC MEETING**

The Georgia Open Meetings Act, O.C.G.A. § 50-14-1 et seq., requires that all meetings of an entity covered by the statute must be open to the public unless there is some specific statutory exception which permits the closing of the meeting. If such a meeting is to be closed, the law requires that the presiding person execute a sworn affidavit stating that the subject matter of the meeting or the closed portion thereof was devoted to matters within the statutory exceptions and identifying those specific exceptions relied upon. O.C.G.A. § 50-14-4(b). A copy of this affidavit must be filed with the minutes of the meeting in question.

Comes now Michael W. Skinner, the presiding officer identified below and, before an official duly authorized to administer oaths, makes this affidavit in satisfaction of the statutory requirements outlined above.

1. I am the presiding officer of the GEORGIA STATE BOARD OF ACCOUNTANCY.
2. I am over the age of 18 and in all over aspects competent to make this sworn statement. I acknowledge that I am giving this statement under oath and penalty of perjury and that I have read the contents of this affidavit prior to signing it.
3. On August 30, 2006 this entity, which is subject to the Open Meetings Act, met. A majority of the quorum of the members present voted to close the meeting or a portion thereof for the following indicated reason(s). I hereby certify that during the closed portion of the meeting, only those subjects indicated below were discussed. I also certify that I have reviewed the exceptions provided under the Open Meetings Act that may permit the closing of a meeting and that, to the best of my knowledge, the reasons I have described in detail below meet the requirements for closing this public meeting.

GEORGIA STATE BOARD OF ACCOUNTANCY
Board Meeting: August 30, 2006

4. The legal authority for the closure of this meeting was:

OCGA 43-1-2 (k); 43-1-19(h)

5. The subject(s) discussed and the underlying facts supporting the closing of this meeting are:

RECEIPT OF AND DELIBERATIONS REGARDING APPLICATIONS
AND APPLICATION INFORMATION AND DELIBERATIONS
REGARDING INVESTIGATIONS AND ENFORCEMENT MATTERS;
RECEIPT OF THE RESULTS OF INVESTIGATIONS.

FURTHER THE AFFIANT SAYETH NOT.

Michael W. Skinner
PRESIDING OFFICER

SWORN AND SUBSCRIBED BEFORE ME

This 30th day of August, 2006

Marie A. Urquhart
Notary Public